MUNICIPAL AFFAIRS.

Meeting of the Board of

Report of the Commissioner of Accounts on the Charities and Correction Department.

PEARFULLY DAMAGING FACTS.

How the Public Institutions Are Managed and the Appropriations of Money Expended.

The first session of the Board of Aldermen, after the summer vacation, was held yesterday, Mr. Samuel B. H. Vance, President, in the chair, and all the members, except Aldermen Monbetmer and Van Schaick, present. The minutes of the last meeting were read and approved.

A communication was received from the Mayor transmitting the quarterly report of the Comptroller (already published), which were received and 500 copies of the latter ordered to be printed.

A communication was received from the same cource vetoing the resolution passed by the Common Council authorizing the Law Telegraph Company to put instruments in the court rooms. The The communication was received and laid over.

Another document from His Honor the Mayor. vetoing the curbing and guttering of Eighty-lourth street, was received and also laid over.

The Commissioners of Public Parks sent a statement to the Board, in which they say that the Board of Estimates and Apportionment gave them \$7,500 for the purpose of repairing the sea wall on the Battery. These repairs were badly needed, and they now ask that the Common Council give them permission to do this job by day labor. The communication was referred to the Committee on Public Works.

Commissioner Van Nort sent a communication concerning the sprinkling of Grand street. He says that the reason Thomas W. Gager is not permitted to use the water is that another man is doing the work, and to allow two men to do it would create confusion.

Comptsoller Green requested that adultional room be given to the Receiver of Taxes on account of the additional labor required in collecting taxes in consequence of the annexation of lower Westchester. The communication was placed on file.

Considerable discussion ensued on the subject of allowing the Law Telegraph Company to place instruments in the court buildings. An amendment was made to charge the company \$2,000 for the privilege of so doing. Another amendment was lost. The subject was finally referred to the Committee on Public Buildings. Alderman Billings earnestly advocated the cause of the company arguing teat not only the legal fraternity would largely benefited thereby, but also the clients. He said if the convenience of a wire connecting with the courts could be had the lawyers, as well as litigants, could await their time when a case was called, without being compelled to remain in courts for days watching the slow progress of a

calendar.

Estimates from the Fire Department for the year 1875 were received and rejerred to the Committee on Lands and Piaces.

President Vance handed General Pinckney, Clerk of the Board, the report of the Commissioners of Accounts to be read, which was done, and 500 copies ordered to be printed. The following is the report:—

OFFICE OF THE COMMISSIONERS OF ACCOUNTS. No. 22 CHAMBERS STREET, Sept. 3, 1874

To the BOARD OF ALDERMEN'—
GENTLEREN—We betwenth transmits report as to the Department of Charities and Correction, made by Commissioner Howe, in computance with a resolution passed by your honorable body on June 4, 1874. Very respectancy.

JOHN WHELLER.

GEORGE BOWLEND.

OFFICE OF THE COMMISSIONERS OF ACCOUNTS. No. 32 CHAMBERS STREET, AUGUST 27, 1874. STOCKED THE COMMISSIONERS OF ACCOUNTS.—
GENTLERENS—Upon the 4th day of June last the following resolution was unanimously adopted by the Board of Additions.—

Germen:— Russived, That the Commissioners of Accounts be and ney are bereby directed to make a tuil and thorough in-satigation into the books, accounts and transactions on the Commissioners of Charities and Corrections, and to posit thereon to this Board at as early a date as they ossibly can.

preport thereon to this Board at ascarily a date as they possibly can."

Prior to the adoption of this resolution the undersigned was instructed by the Commissioners of Accounts to examine the books and transactions of the Department of Charities and Correction; and, in pursuance of the instructions so given, the prescribed examination was commenced upon the 24th of January, 194.

At the head of this department is a Board of three Commissioners. The present Commissioners Acessa. Lambeer, Bowen and stern, entered into office and organized as a Board on the 19th day of May, 1873. The Central Office of the department is situated on Eleventn street and Third avenue. Under the charge of the department are the following institutions:—ity Prison, Second District Prison, Pith District Prison, Kellef for Outdoor Poor, Bellevue Hospital, Morgue, New York city; Charity Hospital, Fever Boepital, Familpox Bospital, Fenitentiary, Alimhouse, Limatic Asylum, Lodge, Epileptic and Paralytic, Instricts Hospital for Incurables, Blind Asylum Workhouse, Lu-matic Asylum, Lodge, Epileptic and Paralytic, Inshriate Asylum, Blackwell's Island; Insane Asylum, Infanta' Mospital, Ward's Island; Norseries, Idiot Asylum, Ran-dati's Island; School, Ship Mercury, Industrial School, Marc's Island; Convelescent Hospital, Centre street, New York city. Ecception Hospital, Ninety-minth street, New

Marc's stand; Convaiescent Hospital, Centre street, New York city. Seception Inopital, Ninety-ninks street, New York city.

When on the 24th day of January last I commenced the examination of the department, I found that at the Cenzamination of the department, I found that at the Cenzamination of them could be made. None of the books were not in a condition in which say examination of them could be made. None of the books were written up to January I, 1873, None of the commissioners were apparently sware of the condition of their books, and could afford no information as to the commissioners were apparently sware of the condition of their books, and could afford no information as to the accounts of the cepartment. The only explanation given for the neglect in not keeping the books written up was the statement of the bookseeper—who at the time received a salary of \$5,000—that he could not make a balance which would agree with the books of the Finance Department. A partial examination which I than made into the affairs of the department led too discovery by me that there was a cash balance in the Third National Bank of this city to the credit of the department of \$5,500 \$7. Although this balance had been in bank since May, 1873, I tourn that the Commissioners were not aware of its existence. As the money could not have ocen drawn upon by the department—the charter requiring that the finances should be managed through the Department of Finance, I requested that the balance in bank should at once be handed over the University of the condition was little more than entered upon by me I was requested by Messra Laimbeer and Stern, Commissioners, to adjourn the same for one week, by the end of which time they stated that the balance in bank should at once be handed over the theory of which time they stated that the balance in bank should at once be handed over the large of the department of the partment of the department of the department of the department of the department in the received of the partment of the departm

Board of Charities and Correction on April 26, 1874. This resolution, a copy of which was, forwarded to and received by the Commissioners of Accounts, is in the following terms:—

"Resolved, that the Commissioners of Accounts are hereby respectfully requested to commence, on or about the last day of May next, a thorough examination of all accounts of this Department, and especially ascertain the correctness or otherwise of the balance sheets that will be submitted to them by the Cashier of this office on the part of this Board."

As requested by this resolution, and as further instructed and directed by the resolution of the Board of Aldermen above set forth, i have made an examination into the books and accounts of the Department of Charities and Correction and of the transactions of the department so tar as these can be traced through the books and accounts examined. The books such as are kept at the Central Office, I found written up, but not balanced. As the result of this examination and investigation I have to report, first, that, although the present Commissioners entered upon their duties as explained, on the 19th day of May, 1873, no inventory was then made of the stock or property on hand belonging to the department and received over by the present from the old Commissioners. No evidence exists as to what quantities or of what value the dry goods or supplies were, in the store or on hand on the 19th day larg, and it is, therefore, impossible to make any just or fair comparison between the material or supplies used by the present Eograf of Commissioners, for the year they have held office, with that of their predecessors for the year preceding.

Second—That at the Central office, nor in any other ofyear preceding.

- That at the Central office, nor in any other ofthe department are accounts kept with the varirities from whom purchases are made for the use of

le parties from whom purchases are inade for the use of the control of the control of April 25, 1874, were not corrective of the Source of April 25, 1874, were not corrective of the Source of April 25, 1874, were not corrective of the Source of April 25, 1874, were not corrective were not made from any books kept in the office of the Commission and the Control of the Commission and the Control of the Commission and the Control of the Con

United the Heart of Aldermen.

The Commissioner of Accounts on the first and early as the direct substitution of the Commissioner of Accounts on the first and the first of which, and the same of the first and the first of which, and the same of the first of the Commissioner of Accounts on the first and the first of which, and the same of the first of the Commissioner of Accounts on the first and the first of which, and the same of the first of the Commissioner of the Fernanda Accounts on the first and the first of the first and the

Total...... 5,141 barrels.

From January i to July 1, 1874, there was received at the bakery on specific dates 7,916 barrels of flour. This flour was received on the dates and the quantities totolowing, and the bills of the same were cut up or subdivided in the manner explained in the following

Data, No. of this Supplyision or Bills. Revelocated bills for 135 barrels each.

Storekeeper's invoice book has fivefills for 135 barrels each, January 25, 33, February 2 and 3, Storekeeper's invoice book has three bills—February 6, 104: February 7, 163: February 7, 183 barrels.

Storekeeper's invoice book has four bills—February 11, 12, 13, 14, 125 barrels each.

Storekeeper's invoice book has four bills—February 16, 120; rebruary 17 and 18, 120 each; February 12, 119 barrels. and B, to tach the barrels.

Storekeeper's invoice book has four bills—March 5, 117; March 6, 117; March 7, 117; March 9, 118 barrels.

Storekeeper's invoice book has four bills—March 4, 5 and 6, 133 barrels each; March 7, 134 barrels.

Storekeeper's invoice book has three bills—March 25, 30 and 31, 160 barrels each. Mar. 6 Mar. 13 Mar. 50 each. Storekeeper's invoice book has six bills-March 30, 100, 125, 100, 100, 125 torekeeper's 10, 100, 125, 100, so, and 125 barrels.

Storekeeper's invoice book has five bills—April 17, 18, 20, 21, 125 barrels each, and April 22, 30 barrels.

Storekeeper's invoice book has three bills—April 23, 24 and 25, 160 barrels. Apr. 21

Apr. 24

300

Storekeeper's invoice book has three bills—April 17, 18, 29, 21, 125 barrels, each, and April 22, 50 barrels.

May 4

200

Storekeeper's invoice book has two bills—April 20, 24 and 28, 160 barrels each, and 11

600

Storekeeper's invoice book has two bills—May 7, 69 May 12, 50 barrels, bills—May 7, 100 May 12, 50 barrels, bills—May 8, 115, May 9, 125, May 11

and 12, 120 barrels each.

May 15

515

Storekeeper's invoice book has two bills—May 8, 115, May 9, 127, May 11

and 12, 120 barrels each.

June 3

300

Storekeeper's invoice book has two bills—May 29, 131; May 39, 132 barrels, bills—May 29, 131; May 39, 132 barrels, bills—May 29, 131; May 39, 132 barrels, bills—June 1, 20; June 2, 3 and 4, 110

ach; June 5, 120 barrels each.

It will thus be seen that the entries in the storekeeper's brooks were not made falowing correctly these various purchases, the quantities, dates and amounts, but were made to conform to the altered bills, and these altered bills, ecrimed by the storekeeper, were transmitted in duplicate to the Central Office and were subscouently paid by the Department of Finance. In the contrastion created by this viregular mode of conducting the business of the department of Finance. In the contrastion created by this viregular mode of conducting the business of the department of Finance. In the contrast of the contrast of the department of Finance, and the contrast of th

part of the transaction it was discovered B. W. Coleman & Go. were everpaid \$506 63, which was afterward corrected in this way:

The bills of November II for.

Amounting to.

Were paid for.

\$200 57

Being short.

Being short.

Being short.

Being short.

Soc 3

The amount overpaid in error."

\$506 33

The amount overpaid in error."

\$506 33

The amount overpaid in the supplies of groceries, and such like, the entries in the books have been altered and a system similar to that which I have explained as to the purchase of four has been in practice for the evident of school of the colvenience of the population in practice for the evident of the school of the second over thirty years in use and require frequent repairs and renewal. There are also over 1.010 first here been over thirty years in use and require frequent repairs and renewal. There are also over 1.010 first here are also over 1.010 first here been over thirty years in use and require frequent repairs and renewal. There are also over 1.010 first here been over thirty years in use and require frequent repairs and renewal. There are also over 1.010 first hydrants and a tentor of the economy cannot prevent a stention. The strictest economy cannot prevent a stention.

The travel of a stention of the econom this constant

ment."

The nighest salary paid to the head of the Department of Charines and Correction is to the President of the department, whose salary by the same section of the department, whose salary by the same section of the charter is used at \$6.500. On October 14 1873, the Commissioners of the department, by resolution adopted at the meeting of that date, appointed Charles 9. Cornell purchasing clerk of meats for the Board, and dixed his compensation at one-half cent per pound upon the turchase made by him. I find that between November 10, 1873, and June 26, 1874—being a little over seven months—Mr. Cornell's purchases of meats for the department amounted to \$90,500.85, and that he has been paid as compensation or salary as purchasing clerk during this

Mr. Cornell's purchases of meats for the department amounted to \$93,995.55, and that he has been paid as compensation or salary as parchasing cirk during this period the sum of \$3,749.42, being equal to a salary of more than double the amount paid to the President of the department.

Footh—As a result of that system of evasion of the provisions of the charter carried on by this department, and the impossibility of accurately determining the position of the department in reference to the appropriation made by law for conducting it, flound that purchases made in the latter part of 1873 by the department under its present administration were found to be in excess of the appropriation remaining for that year. The charter, section \$4, provides that "in expenses shall be incurred by any of the departments, bureaus or officers thereof unless an appropriation shall have been previously made covering such expense." Finding that the purchases referred to were in excess of the appropriation remaining of 1873 the bills therefor were not transmitted by the Commissioners to the Department of Finance in 1874, and to be paid out of the appropriation of that year. It is impossible, on account of the alterations that have been made, to specify the amount of the bills so altered; but the same will exceed many thousands of dollars. From the foregoing particulars it is evident that the system pursued in administering the affairs of the Department of Charittes and Correction is not successible of considerable improvement, and it is to be hoped that, with a view to the public interests, such improvements with not be delayed. Respectfully submitted.

LINDSAY J. HOWE.

A resolution instructing the Corporation Coun-sel to ascertain the status of the Board of Educa-tion, that is, whether it is an independent Board or under instructions from the Common Council, was adopted.

A number of Commissioners of Deeds were ap-

pointed.

A communication from the owners, proposing to rent Morrisania Hali to the Corporation for a Court House, at \$1,200 per annum, was received and referred to the Committee on Public Works.

The Committee on Law reported in favor of authorizing the Police Commissioners to proceed at once with building a station house in the Nineteenth precinct, which report was unanimously adopted. Alderman Morris said on this subject that he hoped the Board of Assistant Aldermen will concur at once in this report. The force in this precinct is suffering greatly from malaria consequent upon the unhealthy condition of the pressequent upon the unhealthy condition of the present station house. On an average there were fitten men down with sickness every day from this

After passing some general orders of no great public import, the Board adjourned. The follow-ing is a copy of the

Ing is a copy of the
extracts of the common council for 1875.
City contingencies.
Contingencies of cieras of Common Council.
Saiary of President of Board of Aldermen.
Salary of Ciera of the Common Council.
Salary of Ciera of the Common Council.
Salary of Pirst Assistant Ciera of Board of Aldermen.
Salary of First Assistant Ciera of Board of Aldermen. 2,000 Saiary of Second Assistant Clerk of Board of Al-2,000 Salary of Third Assistant Clerk of Board of Aider-Salary of Fourth Assistant Clerk of Board of Al-1,500 Salary of Fifth Assistant Clerk of Board of Alder-Salary of Librarian and Engrossing Clerk....

CITY ESTIMATES FOR 1875.

What it Costs to Light, Water and Pave the Empire City.

In pursuance of the resolution passed by the Board of Estimate and Apportionment, calling upon the heads of the different bureaus to make out their estimates for the requisite expenditures for the ensuing year, Mr. George M. Van Nort. Commissioner of Public Works, yesterday trans-mitted to this Board the following estimate of the money required to carry on the business of the Department of Public Works for the ensuing year:

DEPARTMENT OF PUBLIC WORES,
CITY OF NEW YORK, SOP. 1, 1874. 5
To the Honorable the Board of Estimate and Appor TINNERS—In accordance with section III of the charters have the henor to transmit here with the following estimate of the amounts required to pay the expense of conducting the public basiness of the city of New York under the charge of the Department of Public Works of the year 1874, together with a statement of the salaries of each of its officers, clerks, employes and subordinates. According to the property of the conductive pair and maintenance. 1814,000 Appropriation for 1874.

In a second includes the salaries of superintendents.

This account includes the salaries of superintendents, watchmen, mechanics, laborers, &c., on forty miles of aqueduct and reservoirs of a capacity of 4,70,000,000 gallons, the supplies for the pumping engine at the high service reservoir, the materials required for ordinary repairs and the renewal of the six foot pipes on Eighth avenue and in Mnetich Street, which conduct the water into the reservoirs in Central Park, and are liable to irrequent breaks.

Boulevard, roads and avenues, maintenance of. \$80,000

free floating baths. \$10,000
Appropriation for 1874. \$0,000
The two existing baths have been in use for four seasons, and are showing signs of decay, especially in the portions which are under water. They can only be espi in serviceable condition by extensive repairs, including the building of new bottoms, which cannot be fone unless the appropriation is fixed at the full amount taked lot.

An additional charge in this appropriation is creased out of county appropriations.

Lamps and sas, Twenty-third and Twenty fourth wards.

Appropriation for 1874.

Louiracts for lighting the public lamps in these wards were in existence at the time of sanexations, and were made for ten years from January, 1874. At present rates there will be a deliciency in this year's appropriation of about \$1,500. It is calculated that about 100 new lamps will be received in this district during the coming year, and extensive repairs to the oid lamps will be required as no repairs to the oid lamps will be required as no repairs to the oid lamps will be required as no repairs of the oid lamps will be required as no repairs of the oid lamps will be required to the district during the coming year, and extensive repairs to the oid lamps will be required to the district during the coming year, and extensive repairs to the oid lamps will be required to the district during the coming year, and extensive repairs to the oid lamps will be required to buildings—construction and repairs, including former county buildings. \$50,000; appropriation for 1874—City buildings, \$50,000; county buildings, \$16,000.

Late experience proves that the above amount is absolutely decessary to do the ordinary repairs and to keep the public buildings in serviceable consultion. The market buildings especially are so dilapidated that they require constant retairs.

Public drinking hydranis.

\$7,500

Appropriation for 1874.

Since the introduction of public drinking hydranis they have continually grown in public favor and are considered a great nablue benefit. The appropriation for the existing hydranis, and the increase of \$7,500 will be necessary to erect new hydranis, in obditions \$5,000.

Under certain ordinances of the Common Council and year of the existing hydranis, and the increase of \$7,500 will be necessary to erect new hydranis in obditions to 1874.

Lemoving obstructions in streets and avenues.

\$2,500

Under certain ordinances of the Common Counc

the most needed repairs the most needed repairs the most needed repairs the necessary to cover the most needed renewat of pipes, stopcocks, &c....\$30,000 Appropriation for 1871.

Unwards of \$00 miles of Croton water nines was the rough for the forth-water nines. ropriation for 1874.

Second search of 400 miles of Croton water pipes, varying a four to forty-eight inches in diameter, are now in our the distribution of Croton water. Alexes portion

wards in a condition to supply the population with purs water.

The actual increase in the aggregate amount required for the conduct of the affairs of the department for 1875, over the appropriations for 1874, is a follows:—

For maintenance of boulevards, roads and avenues.

\$ 5,000 For lamps and gas, old wards.

For lamps and gas, old wards.

\$ 6,000 For lamps and gas, old wards.

\$ 6,000 For lamps and gas, old wards. maintenance in the control of the co

COMMISSIONERS OF THE SINKING PUND. A Seventh Regiment Armory Provided For-The City Securities on Hand.

At eleven o'clock yesterday morning, the hour appointed for the meeting of the Sinking Fund Commissioners, a quorum was found present, consisting of Mayor Havemeyer, Chairman, Comptroller Green. Chamberlain Lane and His Honor Recorder Hackett. The venerable Mr. Dyckman, Secretary of the Commission, was on hand with his usual pile of documents. After fairly organizing the Comptroller offered a resolution, leasing to the Seventh regiment the plot of ground located between Sixty-sixth and Sixty-seventh streets, and Fourth and Lexington avenues, for twentyone years, at the nominal rent of \$1 per annum. This, the Comptroller said, must be done, in compliance with the law passed last winter by the Legislature, requiring the Commissioners of the Sinking Fund to pass this measure.

The Mayor said that he felt disposed to give every facility to the Seventh regiment; but the citizens should respond to the wants of the militia, and he did not see how the Legislature could give away ground without consulting the citizens. However, as this law was mandatory he citizens. However, as this law was mandatory he saw no other way than to vote for it.

The Comptroller stated that the Sinking Fund Commissioners remonstrated against the passage of this law last winter, yet in spite thereof it was enacted. He had the property which the Commissioners were now called upon to give away appraised, and the ascertained value thereof is \$346,000.

Recorder Hackett coincided with His Honor the

Recorder Hackett coincided with His Honor the Mayor.

Mr. Havemeyer did not think that members from the country districts, who are not taxpayers of this city, should be intrusted with giving away our property at their pleasure. What do members of Assembly from Chautauqua or St. Lawrence countries know about our lands? The best thing perhaps that could be done was for the Sinking Fund Commissioners to ask of the people of this city to have the Legislature dispose of all our lands, which would save us a great deal of trouble, and we would have no further need of any city government.

ment.
The resolution was unanimously adopted.
Chamberlain Lane submitted the following report of his examination of the city securities neld nmission in trust:-

by the Commission in trust:—

The undersigned, who was appointed by a committee on the 7th day of vuly, 1874, to examine the securities held by the Commissioners of the Sinking Fund, begs eleave to report that he has made the examination as directed, and finds toat on the 1st day of July, 1874, there were in the hands of the Commissioners of the Sinking Fund the following securities:—

Stocks and bonds issued by the county of New York

Stocks and bonds issued by the city of New York

21,201,145 11 21,901,145 11

tion of the city debt, \$67,35,47, making the aggregate sum of \$52,28,956 it.

Respectfully submitted, GEORGE W. LANE. New York, Seat 2, 1874.

A resolution was adopted to lease the franchise of running a ferry from the loot of Grand street, New York, to the foot of Grand street, Brooklyn, E. D., for a term of five years, from September 15, subject to a payment of \$15,000 per annum rent for the pier and wharf property belonging to the city. The minimum bid which would be accepted, must be at least two and a half per cent of the gross receipts for ferriage received at each terry. The Comptroller was authorized to advertise this franchise in the Ctty Record and nive other newspapers. on motion a resolution was adopted requesting

the Common Council to pass an ordinance to after Essex Market in accordance with plans to be sub-mitted by the Superintendent of Markets. After which the Commissioners adjourned.

YESTERDAY'S TREASURY RECEIPTS. Comptroller Green reports the following dis-

bursements and receipts of the treasury yester-

Claims paid—No. of warrants 25, amounting to \$601,164 0s Payrolls—No. of warrants 427, amounting to 57,398 49 \$650,564 53 From taxes of 1874.....\$126,623 22 From arrears of taxes, assessments and inter-From taxes of taxes, assessments and interest.

From collection of assessments and interest.

From market rents and fees.

From licenses, Mayor's office.

From licenses, Mayor's office.

From tees and fines. Corporation Attorney.

From redemption of dogs, Mayor's office.

From sewer permits.

From sewer permits.

From sewer permits.

From sales vitrified stone pipe.

From sales vitrified stone pipe.

Fees and lines, District Courts.

THE DOCK COMMISSIONERS.

Work on the City Piers, Wharves and

Bulkheads.

A meeting of the Dock Commissioners took place yesterday afternoon. The business transacted was not very important. The Executive Committee reported that it had awarded the contract for supplying stone for the bulkhead and river wall to Davis Tillson, agent of the Hurricane Granite Company of Rockland, Me. The Comnissioners approved of this and ordered the Secretary of the Board to draw up the contract. Severa reports from Division Superintendents were read, reports from Division Superintendents were read, announcing the progress of work upon piers, the river wail and the buikheads. Euperintendent McConkey reported that a dre, probably of incendiary origin, has occurred at about two A. M. yesterday under the dock at the loot of East Thirty-eighth street. The timbers of the pier were somewhat charred, but not burned through nor weakened enough to demand removal. The Commissioners of Charites, Ac., calling their attention to the weakeness of a dock at Hart's Island, and asking for the removal of a Cangerous rock from just in front of the dock lately built at Randall's Island.

The evidence of the several reports sent in yesterday is to the effect that work on the river wall is progressing very lavorably.

Rumors were rife yesterday at the City Hall and

on the street that the case of the Mayor was at last disposed of, and that Governor Dix had appointed disposed of, and that overnor but had appointed a referee to hear arguments on the 8th inst., or take further testimony on the various charges preferred against the Mayor.

Mr. Havemeyer was found in his sanctum, busily engaged signing checks, and answered the Healin propresentative, on being interrogated on the subject, that he knew nothing whatever concerning the matter, as he had heard not one word on the subject pro or con.

the subject pro or con.

Comptroller Green yesterday removed Mr. Andrew W. Leggatt from his position as Deputy Collector of Assessments, which he has filled for upwards of two years. Mr. Leggatt was appointed to the odice by the late John A. Kannady.

A BAREFACED SWINDLE.

The Heme Gazette and the Victimizing of Boarding House Keepers.

Statements of Several Landladies-How the Swindle Was Perpetrated-Remarkably Cool Impudence-Absurd Representations Concerning the Herald.

The writer called yesterday upon several boarding house keepers to ascertain the facts concerning the representations which have of late by certain parties been made concerning the HERALD in connection with a sheet called the Home Gazette. The statements made by the boarding house keepers interviewed are very conclusive that a swindle has been perpetrated, not only upon them, but upon the HERALD, through faise representations, and that a large number of persons have been victimized by some sharpers who, in the most unblushing manner, have gone from house to house The first call was made upon Mrs. Kavanagh,

who keeps a boarding house at No. 223 West Twenty-lourth street. This lady stated that for a month past she has been pestered by a man who has called upon her, endeavoring to obtain an advertisement from her. Mrs. Kavanagh added that this person-a young man, with a light mustache month ago and stated to her that the HERALD had decided, owing to the dulness of the times, to reduce its rates of advertising and that he was authorized to take advertisements for it. He added that he was connected with a concern known as the Home Gazette, and that he, with several others, had made an arrangement by which the Herald would insert advertisements procured by agents of the Gazette after the date of August 22. The card which the party left was a printed one, having the name of the Home Gazette upon it, and the person mentioned had stated that to patronize the plan which he represented was about to become public. He did not state that the advertisements would be in the Home Gazette, but in the HERALD; at the same time he said she would find it to her advantage to be registered at the office of the Gazette. Mrs. Kavanagh had not cared to dabble in the matter, and she suspected that something was wrong. The young man called two or three times, but she concluded no bargain with him, and be never returned after the time that a certain editorial had been published in the HERALD denouncing the swindle, though he had the Home Gazette office, setting forth the advantages of the concern. Almost daily Mr. Kavanagh, the lady's husband, told the reporter that he had told his wife to give no countenance to these aftairs, as he had already paid out money to register the name of the house in the office of Messrs. G. D. Hankins & Co., No. 1,267 Broadway, but had failed to receive any advantage from it, and he concluded not to patronize any such affairs any more. He had several times since advertised in the HERALD, but had heard nothing of any reduction of rates, which convinced him that there was something wrong in the representations of the persons who had called, and when he saw the editorial in the HERAED he noticed he was not called upon any more about the matter. He had understood from several boarding house landladies that they had been swindled out of money on the same representations from the same party, which made him still more determined to give the matter no counte-

The reporter then called at No. 222 West Twenty fourth street, almost opposite the last Mrs. Schoomaker and Mrs. Blauvelt. The former lady was out of town, but the writer had an interview with the latter lady. In answer to questions by the reporter as to whether she had been visited by parties representing themselves as having any kind of connection with the HERALD for purposes of advertising, Mrs. Blauvelt said :-

"Two parties have called upon me concerning this matter. The first was a young man of fair complexion, with a light mustache and blue eyes, who said that he came from the Herald, and that a reduction had been made in the rates of advertising of that paper in consequence of the lact that the proprietor of the Herald had become convinced boarding house keepers could no more afford to pay the rates which had been charged heretolore. The new arrangement was that on and after August 22 a sheet was to be started in connection with the Herald, and sent with that paper to all houses and newsdealers, in which the rates were to be very greatly reduced. That is to say, the same advertisement which would cost \$1.20 in the Herald would only come to thirty-eight cents a week in the new paper, which was to be foided up with the Herald and sent in all cases as a part of itself. The arrangement was that the boarding house keepers should pay \$2 in advance and \$3 at the expiration of three months or when the boarders were secured. He represented to me." said Mrs. Elauvelt, "that under this arrangement the greatest advantages could be secured to the keepers of boarding houses, because they would have all the advantage of the great circulation of the Herald without paying the charges of that paper. He was a very good talker and was so apparently honest that I paid the \$2 and he said the other \$3 would not be called for until the boarders were in the house. I asked him for a receipt for the money, but he said there was no necessity for that as he would give the receipt for the whole sum at the one time. When he was through with this ne drew from his pocket a copy of the Home Gazette—ne had a great many of them with him—and said that was the paper in which the advertisement would go. I was rather surprised at this, because I had heard of the Home Gazette and knew something about it, but supposed that he was speaking of an entirely new paper. He said this was the paper in which the advertisement should go, but it was only after August 22 that it would be incorporated with the Herald here is the control of heads of the deale complexion, with a light mustache and blue eyes, who said that he came from the HRRALD, and

____ 1874. The Publishers of "The New York Home Gazette"
tare hereby authorized to insert divertisement or notice limes, in limes, on parell space, limes, lower will pay in cash \$200 demand, to G. Dudley Hankins & Co., or or content to the content of the co order of the conditions of such payment being stated

"He also stated," continued Miss Blauvelt,
"that he would send us cards of the firm, setting
forth the advantages of the system." A lew days
after this we received the following postal card,
addressed 'Landlady,' 222 West Twenty-fourth
street:—

George Dudley Hankins'
Board Directory.

1,267 Broadway, between Thirty-drss and Thirtysecond streets.

Dext door to Herald office.

If you want your rooms filled quickly register them
in this office.

One cause of our great success is advertising.

next door to Herald office.

If you want your rooms filled quickly register them in this office.

One cause of our great success is advertising.
We spend hunoreds of dollars every month, see a street cars. Hexald and other newspapers.
Can refer to any number of housekeepers and boarders whom we have done business with. Call and salisfy yourself.
Office open from 9 A. M. till 10 P. M., for the accommodation of boarders engaged during the day.

"A lew days later, not seeing any paper enclosed in the Herald,, i asked our newsdealer it any other paper came with the Herald, and he said he had not heard of any. Then I began to think it was a swindle. But shortly after the editorial came out in the Herald, denouncing the swindle, and then I was convinced I had been victimized."

"But how is it possible you were victimized in the first place by so egregious a swindle?"

"Well, the young man talked so well that I thought he must be genuine. I never had any idea that he could be a swindler. The very day that the editorial appeared a person called, who said he was Mr. Hankins, and told me that I had been swindled by the party who and called upon me."

"Did he tell you this without asking you previously if you had paid anything to anybody?"

"Yes: he seemed to know it. He said the man who had called did not represent his firm, and that he was a fraud. He then asked me to register my name at their office and he would send me boarders; but I told him I had paid enough and would not pay any more. He said there was nothing to pay down, but I should pay half the first week's board money of any boarder they sent. I said all right; but I have seen nobody calling from their place, and do not expect anybody."

"Yes; several times."

"Did you ever see there the young man who first called upon you?"

"Yes; several times."

"Did you ever see there they oung man who first called upon you?"

"Yes; several times."

"Did you ever see there they oung man who first called upon you?"

"Yes, there was a great likeness between them, a that no

"Yes, there was a great likeness between them, that you might almost take them for brothers.

but of course I don't know that they were. I re-marked it at the time, nowever, since this accord-call, which was made on the very day the editorial appeared in the Herallo, I have heard nothing of these people, either one or the other."

"Did your advertisement appear in the Home Gazetice"

"Did your advertisement appear in the Home Gazette"
"I never looked to see."
The Herallo writer then called upon Mrs. Gates, at No. 207 West Twenty-fourth street, who sisc keeps a boarding house.
This lady stated that a fair young man had called upon her representing himself to be a reporter of the Herallo, and he stated that the Herallo was about to reduce its rates of advertising, owing to the duiness of times, and that if she would pay the sum of \$2 down and \$3 at the expiration of three months, she could have an advertisement for that length of time in the Herallo. She considered the proposal as being very advantageous, and after a lew questions, to which he answered that the advertisement would appear in the Herallo list of the remainder until the time expired, he left, but gave no receipt, she, of course, thinking all was genuine. Sae had not seen the advertisement in the Herallo, and she had been thinking all was genuine. See had not seen the advertisement in the Herald, and she had been joked very much by her friends about her inno-

advertisement in the Herald, and she had been looked very much by her irrends about her innocence in giving money away so easily to the first swindler that called.

"Did the person mention the Home Gazette?"

"No, he did not," said Mrs. Gates, "out had a number of papers in his pocket. He went over the house and said that he should bring people from the Herald office to take the rooms."

The reporter subsequently called upon Mrs. Lloyd, who has a boarding house at No. 200 West Twenty-lourth street.

This indy said that she had not seen the person who had swindled so many boarding house keepers, but a man had called, saying he was Mr. Hankins, that the other man was a swindler, and asking them to register at his office, which she refused to do. She had also received the following card among a number of others almost identical in form and substance. It was addressed "Landlady, No. 200 West Twenty-fourth street":

Great Reduction:

Read this if you want Boarders or Lodgera.

Now is the time to register your rooms. If don
is month it will cost only one-third of our regula this month it will cost only one-third of our regular price.

New books are being made up, so be sure and gest on in time. Parties are returning to the city from all quarters, and we are daily in receipt of many letters from boarders who desire us to find them suitable accommodations.

There is no medium or institution in New York that can do you one quarter as much good as the "Home Gazette" Board Directory, and its rates are now so low that all can await themselves of its facilities. One advantage peculiar to this Directory is that boarders see what we have before they come to the city. We advertise all rooms in the "Home Gazette," which is sent every week to 2,003 summer boarding houses; besides that, "the Home Gazette" has a large circulation among business houses, notes and clubs, and it invariably falls into the hands of all those who are in search of board or looking. This journal is published by the Proprietors of the Directory, and with will be seed by the Proprietors of the Directory, and with the will be the portrait of the life to the core of the Directory. dging. This journal is published by the Propried res of the Directory. After the 22d of this month it will be sold by all ewsdealers, and we shall also have it sold on the reet cars by boys employed for that special pur-

Bose.

Hearding housekeepers or private families who have rooms to let, with or without board, should avail themselves of this great reduction in our price. Remember, those who do not get on this month will have to pay full rates. Do not put this oil, but call at once, if you want to let your rooms.

"Home Gazette"—Board Directory. once, if you want to let your rooms.

"Home Gazette"—Board Directory,
No. 1,267 Broadway, Bet. 31st and 324 streets, N. Y.
GEO. D. HANKINS & CO.

Coupling the statements of the swindler be fore mentioned, concerning the issue of the Home Gazette with the Herald, and the statement in this card that it would be soid by newsdealers after the 22d, there is a coincidence. The Herald reporter was told of many of ler boarding house-keepers who had been mulcted in sums of \$2 by tness parties, and it is evident that the swindle has been most extensive.

FORGERY OF STOCK CERTIFICATES.

Predatory Fraternity at Work Falsifying Public Securities.

Yesterday forenoon it was announced to the Board of the Stock Exchange that certain railway certificates had been raised—4. e., that the figures indicating the number of shares had been altered to sait the views of the operator. The rumor pointed out the Delaware, Lackawanna and West. ern Railroad Company, the Lehigh Valley and the Pennsylvania railroads as the victims. A. HERALD reporter called at the office of the first mentioned company and elicited the following facts:—Three certificates of stock of the Delaware, Lackawanna and Western Rahiroad, dated July 28, 1874, Nos. 13, 091, 18, 092 and 18, 093, of two shares each, had been raised to 500 shares. The first certificate stood in the name of Mr. J. N. Elbert, of Philadelphia. The other two stood in the name of two Messrs. Shaw. The company telegraphed to the Board of the Stock Exchange yesterday morning, promising further information as soon as possible. The company were informed of the fraud through the Insurance Commissioner for the State of Pennsylvania. The certificates were among the assets of the Central Insurance Company, It was upon their being paid into that company, as assets that the fraud was discovered. The herald reporter also called at the Bhancial coffice of the Fennsylvania Rahiroad Company, but was informed that, although the rumor had reached them from the street that their company had been similarly treated, still they had no definite knowledge of any such fact. The Lealigh Valley Railroad having no chief office in New York it was impossible to ascertain whether or not that company's stock certificates had ocen operated upon. the first mentioned company and elicited the

PREE TRAINING SCHOOLS FOR WOMEN.

A meeting took place last evening, at eight 'clock, at No. 47 East Tenth sweet, of ladies interested in the Free Training Schools for Women. There were present, besides many of the young girls and women receiving the benefit of the

school, a number of ladies, whose benevolence, advanced views on domestic duties and educational philanthropy have made them honored and beloved in a wide and increasing circle of reformers. Among them may be mentioned the Misses Schenck, Mrs. Dr. D'Brien, and Miss Newcombe. In the early part of the evening Mme. de Ryther sang "Golden Days" in a thoroughly artistic and delightful manner, and Mr. Andrews played a solo of more than average excellence on the plano, after which Mrs. Dr. O'Brien gave an enjoyable recitation.

The event of the evening, however, was a lecture by Ruth E. Hull, M. D., on the "functions of Digestion." This interesting subject was discussed by the mir speaker in a very clear and intelligent manner. Its practical character and adaptation to the intelligence of the young women cannot too highly be commended. She clearly described the processes of digestion, gave a history of the organs, and especially gave her hearers practical advice as to the management of their own health. The speaker was remarkably prepossessing in appearance, and had a voice of delictous quality, sweet and sympathetic, and at the conclusion of her address she was thanked by the audience. These lectures at the Free Training School cannot be too highly spoken of, for the subjects treated are household management, economy, cookery, hygiene and occupations of women. There is a reading room attached to the institution for the use of those who choose to avail themselves of its privileges. Correspondence is carried on relating to woman's work, while the home talks on home subjects are pleasantly diversified with musical and iterary entertainments. It sets the subjects are pleasantly diversified with musical and iterary entertainments. It sets the subjects are pleasantly diversified with musical and iterary entertainments. It sets the subjects are pleasantly diversified. talks on home subjects are pleasantly diversified with musical and literary entertainments. It is to be hoped that such a worthy work will not cease in this city, but will grow "to larger good."

THE KNAVE OF CLURS.

NEW YORK, Sept. 2, 1874.

To the Editor of the Herald:—

I venture to address a few lines to inform you of
a shameful occurrence that I was an unwilling makes my blood run cold. I had arrived in a horse car as far as Fifty-fith street and Sixth avenue, when my attention was called to a policeman who had a man down on the ground clubbing him. I immediately left the car and saw a man, I should think between fifty and sixty years of ago, lying on the ground helpiessiy druck, struggang to get up, with a "devil"—excuse me, I mean policeman—standing over him with a club. I had not been there but two minutes when he, the damned policeman, began to strike the poor man again. One blow he struck on the baid part of his head, causing the blood to spurt out in the roadway as though the fluid was being played frem a hose. The speciators, upwards of fifty in number, cailed for him to stop, and one man gave vent to his leelings by saying, "It is shameful?" whereon the gentlemanity policeman told him to shitt up, or he'd smash his God damned skull in. The people who saw the clubbing all cried "shame!" so I guess this is not the only notification you will receive on this subject, I stood and could do nothing for the poor old man, but rejoiced to know there is a NEW YONG HERALD and a Superintendent Walling. The name and number of the policeman I don't know, but the above scene took place on the corner of Fitty-firth street and Sixth avenue, between six o'clock and haif-past. when my attention was called to a policeman who above scene took place on the corner of Fifty-mabove scene took place on the corner of Fifty-mabove street and Sixth avenue, between six o'clock a STRANGER

THE SUICIDE IN EVERGREEN CEMETERY. The body found in Evergreen Cemetery, East. yesterday, has been identified. The remains are those of C. H. Clark. A large number of letters were found in his pocket, and among them was the following:—

Continued ill-health and unuterable grier has utterly unmanned ma. I have done all in my power to avoid this terrible crime; but, alsa! what is to be will be. The Hon. Mr. Dellamatah, I wenty-third-street, near Tenth avenue, I think will see that I am buried. Eve, my wife, is living in the Merchania and Mechanics' Savings Bank, corner of Prince street and Broadway, New York city.

Deceased has a sister residing at 363 West.
Twenty-fifth street, who was notified, and measures have been taken looking to the interment of the body. This is the second suitade which has occurred among the tombstones of Evergreen Cametery within the past at weeks.